

SRI T. R. SHAMANNA :—I rise an objection. Under article 14 of the Constitution of India it is stated :

“14. The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India.”

This additional taxation proposed in the Bill is not enforced either in Tamil Nadu or in Andhra Pradesh or in Kerala and thereby the lorries and buses coming from there will have a better privilege than the lorries and buses running in this State. Therefore I object that the Bill cannot be introduced.

MADAM SPEAKER.—The Hon. Member may say at the time when the Bill is taken up for consideration. The Hon- Minister to introduce the Bill.

SRI MOHAMED ALI :—I beg to introduce :

“The Karnataka Motor Vehicles Taxation (Amendment) Bill, 1975.”

MADAM SPEAKER :—The Bill is introduced **

KARNATAKA SALES TAX (SECOND (AMENDMENT BILL, 1975) INTRODUCTION

MADAM SPEAKER :—I have received the recommendation of the Governor for introduction of the Karnataka Sales Tax (Second Amendment) Bill, 1975 as required under clause (1) of article 207 of the Constitution of India.

SRI M. Y. GHORPADE (Minister for Finance and Housing) :—I move :

“That leave be granted to introduce the Karnataka Sales Tax (Second Amendment) Bill, 1975.”

** Copies of Bills Appended as Annexures to this volume

MADAM SPEAKER :—Motion moved

“That leave be granted to introduce the Karnataka Sales Tax (Second Amendment) Bill, 1975.”

SRI T. R. SHAMANNA :—I rise to an objection. Articles 304 of the Constitution of India reads thus :

“304. Notwithstanding anything in article 201 or article 303, the Legislature of a State may by law—

(a) impose on goods imported from other States of the union territories any tax to which similar goods manufactured or produced in that State are subject so, however, as not to discriminate between goods so imported and goods so manufactured or produced ; and

(b) impose such reasonable restrictions on the freedom of trade, commerce or inter-course with or within that State as may be required in the public interest :

Provided that no Bill or amendment for the purposes of clause (b) shall be introduced or moved in the Legislature of a State without the previous sanction of the President.”

The Additional Taxation now proposed in this Bill on so many articles like Marble slabs, gold thread, mosaic tiles and chips, linoleum, insecticides and pesticides and many other articles mentioned in the Bill, all these are imported articles and the taxation on these items cannot be imposed without obtaining the prior consent of the President of India and hence this Bill cannot be introduced.

SRI M. Y. GHORPADE :—These are all items which have always been on our Sales Tax list and it do not involve any restriction of trade. We are only increasing

the tax on these items and all the items mentioned by the Hon Member definitely do not come within the scope of article 304 and these items are fully within the competence of the State. We are doing two things here. We are rising the tax on certain commodities because they are of the nature of luxury goods

SRI T.R.SHAMANNA :—Additions, alterations, increase or decrease are included as per the provisions of the Constitution!

SRI M. Y. GHORPADE :—There is no restriction on inter state trade involved here. To convert some items from multi-point to single point is fully within the competence of the State.

MADAM SPEAKER :—The question is :—

“That leave to introduce the Karnataka Sales Tax (Second Amendment) Bill, 1975, be granted.”

The motion was adopted and leave was granted

SRI M. Y. GHORPADE :—I introduce the Karnataka Sales Tax (Second Amendment) Bill, 1975.

MADAM SPEAKER :—The Karnataka Sales Tax (Second Amendment) Bill, 1975 introduced. **

BUDGET ESTIMATES FOR 1975-76 DEMANDS FOR GRANTS

(Demand Nos. 37, 24 and 30 —Demand Contd).

‡ ಶ್ರೀ ಎಸ್. ಎಂ. ಕೃಷ್ಣ ಕೈಗಾರಿಕಾ ಮತ್ತು ಸಂಸಾರೀಯ ವ್ಯವಹಾರ ಶಾಖೆ
ಗಳ ಮಂತ್ರಿಗಳು :— ಮೂನ್ಯ ಅಧಿಕ್ಷಣೀಯವರೇ, ಸಹಕಾರ ಸಚಿವರಾದಂಥ
ಮೂನ್ಯ ಕೆ. ಹೆಚ್. ರಂಗನಾಥ್‌ರವರ ಪರವಾಗಿ ನಾನು ಬೇಡಿಕೆಗಳನ್ನು ಈ ಸಭೆಯ
ಬಪ್ಪಿಗಾಗಿ ಮಂಡಿಸಿದಂಥ ಸಂದರ್ಭದಲ್ಲಿ ಶ್ರೀಮಾನ್ ರಂಗನಾಥ್‌ರವರು ಬಹಳ

** Copies of bill appended as annexures to this volume

‡ Asterisks indicate that remarks or Speeches have not been revised by the member concerned.